## WHAT IS CLAIMED IS:

1. A magnetic particle coated material comprising:

a first support having a magnetic layer formed on one surface thereof; and

a second support having a magnetic layer formed on one surface thereof,

wherein the first support and the second support are attached to each other so that the other surfaces having no magnetic layers formed thereon face each other, and the magnetic layer comprises magnetic particles having a CuAu type or Cu<sub>3</sub>Au type ferromagnetic ordered alloy phase.

- 2. The magnetic particle coated material of claim 1, wherein the first support and the second support are annealed.
- 3. The magnetic particle coated material of claim 1, wherein the magnetic particles have a particle diameter of no more than 10 nm.
- 4. The magnetic particle coated material of claim 2, wherein the magnetic particles have a particle diameter of no more than 10 nm.
- 5. The magnetic particle coated material of claim 1, wherein the coercive force A of the magnetic layer on the first support and the coercive force B of the magnetic layer on the second support satisfy the expression  $0.8 \le A/B \le 1.2$ .

- 6. The magnetic particle coated material of claim 1, wherein the coercive force A of the magnetic layer on the first support and the coercive force B of the magnetic layer on the second support satisfy the expression  $0.9 \le A/B \le 1.1$ .
- 7. The magnetic particle coated material of claim 1, wherein the magnetic particles have a coercive force of 95.5 to 398 kA/m.
- 8. The magnetic particle coated material of claim 1, wherein the magnetic particles have a coercive force of 95.5 to 278.6 kA/m.
- 9. The magnetic particle coated material of claim 1, wherein the magnetic particles have a particle diameter of 3 to 10 nm.
- 10. The magnetic particle coated material of claim 1, wherein the magnetic layer has a thickness of 4 nm to 1 µm.
- 11. The magnetic particle coated material of claim 1, wherein the magnetic layer has a thickness of 4 to 100 nm.
- 12. The magnetic particle coated material of claim 1, further comprising an intermediate support between the first support and the second support.

13. A method for producing a magnetic particle coated material, the method comprising:

applying an alloy particle-containing solution onto each of two supports;

annealing the supports to form a magnetic layer on one surface of each of the supports, the magnetic layer containing magnetic particles having a CuAu type or Cu<sub>3</sub>Au type ferromagnetic ordered alloy phase; and

attaching the supports to each other so that the other surfaces having no magnetic layers formed thereon face each other,

wherein the supports have substantially the same annealing conditions.

- 14. The method of claim 13, wherein the supports are simultaneously annealed in the same apparatus.
- 15. The method of claim 13, wherein the alloy particles in the alloy particle-containing solution are oxidized before the application.
- 16. The method of claim 14, wherein the alloy particles in the alloy particle-containing solution are oxidized before the application.
- 17. The method of claim 13, wherein the first support and the second support are attached to each other via an intermediate support.

- 18. The method of claim 14, wherein the first support and the second support are attached to each other via an intermediate support.
- 19. The method of claim 15, wherein the first support and the second support are attached to each other via an intermediate support.
- 20. The method of claim 16, wherein the first support and the second support are attached to each other via an intermediate support.